

EXHIBIT B

Archie Sanders III (TN 12784)
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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

Chapter 11 Case No

09-50026

In re

MOTORS LIQUIDATION COMPANY, *et al.*,
f/k/a General Motors Corp., *et al.*

Debtors.

**MEMORANDUM IN OPPOSITION TO MOTION TO ENFORCE BAR DATES (243RD) WITH
RESPECT TO LYNDIA BREWER ON BEHALF OF THE ESTATE OF MARCUS WIRT**

Lyndia Brewer on behalf of the Estate of Marcus Wirt files this response to the 243rd omnibus objection to claims and states to the Court:

Lyndia Brewer on behalf of the Estate of Marcus Wirt timely filed a lawsuit in the Circuit Court of Shelby County, Tennessee on December 15, 2008 alleging that a defective GM product caused the wrongful death of Marcus Wirt. GM filed an answer in February 2009 denying the allegations in the Complaint. At the time the suit was filed plaintiffs counsel worked for the Cochran Firm Memphis. On or about August 31, 2009 counsel left that firm. Counsel subsequently learned of the bar date for filing proofs of claim and immediately filed a claim. The notice was apparently sent to counsel's old address.

Given these facts and the lack of prejudice to the debtor, counsel respectfully request that this Court accept the late filed claim and allow this matter to be resolved on the merits.

Wherefore, this creditor requests that the Motion be denied.

/s/ Archie Sanders III (TN 12784)

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